

IX 4

Previous References

194 4
Munro

ml File No 111-44
Serial Nos 1, 2, 3

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos Three

Part B for Feb 7-45

SUBJECT

Recovery of arrears of taxes
from Service Personnel

The Dcs of Dist
H. L. Connor, B. A.
Dist of Tdcl Mysore

L. 6446-56 dated 23-2-45
Jones instructions

14/3

At 18/27/34

Letter No R-7 296-44 / GHA D 21/8/41

from the Residency - suggesting certain general principles in the matter of the recovery of Land Revenue, Municipal Taxes & other public revenues from Government personnel

(1) Edm. Secy's notes on the P.U.D.

May be forwarded to the Chief Secy for favour of opinion

(25) N.S.H.
23/8/41

(2) It may be necessary to consult the Law Secy also.

(3) The Residue and the L & S of Branches may be consulted about the adoption of the procedure suggested by the Residency in respect of the recovery of land revenue and municipal taxes

1645

Edm Secy

MS
28/8

MS
25/8

Rev Branch

(4) Subd for orders - 1

Kind reference is invited to para 4 of the P.U.D.

(5) The Rev Com may perhaps be consulted

(6) Please take copy
1/2 from W.L.S. / Branch

2
3-4

Rm 67

Copy taken with refer to para 6 supra
 no 2944 L.H.B.
 17231 ✓
 The
 minutes for 4/6/1909

Subd.

8 There is no provision in our municipal law for recovering arrears of municipal taxes by attachment and sale of immovable property of the defaulter, as in some of the British Indian provinces. Hence the difficulty of the kind referred to in the Residency letter does not arise in the case of the recovery of municipal taxes in this State.

9 However, a copy of the Residency letter will, it appd, be sent to the H.C. Com^r President H.C. R., and the Dy Com^rs of dists for information and necessary action.

12/9/09

LO A - will be done

11 As the residency have asked for a report of action taken in the matter, a reply as above will be sent and up of the levy ^{and} recovery of the taxes in the State. Law Secy Lm 12/9

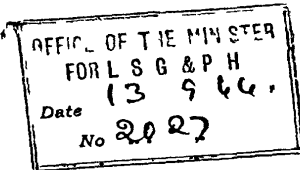


Receipts of taxes arrears of taxes from
Service personnel

Continuation Sheet

File No
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of 1723 Page



12) A may be done
13) A reply on the above lines
may be sent to the Residency

Number 254

Acc
12-9-44

for
14) Acc
16-9-44

Acc
19-9-44

for reply
19-9-44

15) Submitted with a draft letter to the Residency
and another to the H. L. Baw B. C. H., the P. L.
H. C. H. and the by Baw B. C. H.

16) The letter to the Residency is
for approval

17) Review purpose is
Law secy for
13/10/44

Acc
14-10-44

18) A revised typed draft is put in

4) For perusal
Law secy for
19-10-44

Acc
20-10-44

Dewan

2) Will
22/10/44

3) Issue
23/10/44



To

The Secretary the Hon'ble the Resident
in Mysore

Pol 898 dated 27-10-44

informs that there is no provision
in the Municipalities Acts of this State
for the recovery of municipal taxes
by the sale of immovable property
and that the Municipal Councils in
the State have been instructed to
treat the cases of service personnel
in regard to the recovery of taxes with
all possible consideration

To

The Dy Commr of Dist

No L 4 234-45 dated 3-11-44

issues certain instructions
in regard to the recovery of M.C. taxes
due from the service personnel.

Letter no R 7 246-46/C+A dated 10-11-44
from the Secy to the Hon'ble the Resident
in Mysore requesting that the concession
referred to in para 2(2) of his previous
letter may be adopted and also requesting
for a communication with regard to late
recovery of arrears of Land Revenue from
the service personnel

5

P U D I

Flag R

Flag 2

P U D II

22) In his letter dated 21-8-64, the Secy to the Honble the Resident in Mysore requests in the circumstances stated therein, to extend certain concessions to the Service personnel with regard to the recovery of arrears of Rev and municipal taxes from them. The position with regard to the recovery of ml taxes was examined in the L S.G Branch and the Dy Comrs of Dist, the ml Comr B C M and the Pdt- M C M were requested to extend all possible consideration in recovering the arrears of taxes on properties belonging to the Service personnel as indicated in the Residency letter. The Residency was also informed of the existing position of law in the matter and the instructions issued to the Dy Comrs.

23) The Residency have now requested that ~~all~~ all cases of Sales for the recovery of arrears of ml taxes due from the Service personnel ^{may be brought to the notice of} the Service Head concerned as indicated in para 2(2) of their letter of 21-8-64. As the Dy Comrs local officers have been requested to extend all possible considerations as indicated in the Residency letter, it may be taken that they would also bring ^{the cases} to the notice of

Recovery of arrears of taxes from
Service personnel

the Service Head while bringing to sale
the properties of the Service personnel for
arrears due from them.

24) The Residency, however, want
that the procedure suggested in para 2(2)
of their previous letter may be agreed to
categorically. As there will not perhaps
be many cases for extending such con-
cessions and no serious difficulty
will be involved in adopting the pro-
cedure suggested by the Residency, it
may perhaps be agreed to. If this
is approved, the local officers will
be instructed accordingly.

Subtd for orders.

The 14 files 25 copies of the Residing

letter have been sent to the

Dir's of Dots, the 19th division
with the direction that the MLES
should be advised to extend all possible

conscientia in recovering the arrears
of taxes on properties belonging to the Service
personnel as indicated in this letter.

If approved, they will be requested to
adopt definitely the procedure

intended in para 2 (2) & (3) of the

above residing letter in regard to

the recovery of taxes due by the

Service personnel copies of these

WD 9726-CPB-25 000-15 9 44
32

The question is whether the procedure suggested in para 2 of the Res. Secy's letter of 21.8.44 is feasible under the provisions of the City & Town Municipalities Act. If the Act & the procedure suggested do not agree, they must be reconciled, otherwise, what is the use of suggestion to municipalities the adoption of a procedure which is unworkable.

of 15/1

Cm
16.1.45
for1400 -
Rd

A detailed note is put up on a separate sheet of paper

16/1/45
257/145

SUBMITTED.

347 Under the provisions of the Mysore Municipalities Acts, 1933 (City, Town and Minor) the following procedure adopted for the recovery of municipal taxes

- (a) First, a bill is presented to the person who is liable to pay the tax
- (b) If the bill is not paid within 10 days of its presentation, a demand ^{notice} is served on him
- (c) If the tax is not paid even after the demand notice, a distraint warrant will be issued and the property ~~distrainted~~ will be sold in accordance with the procedure prescribed for the purpose
- (d) If the tax on land or building cannot be recovered by the aforesaid procedure, a suit can be filed for arrears of taxes and the tax due is a first charge on the property concerned (subject to prior payment of land revenue, if any, due to Government thereupon)
- (e) The tax can also be recovered from the ~~occupant~~ ^{owner} who shall be entitled to credit in account with the person primarily liable for the payment of that sum

3) The Residency have requested that the following concessions may be extended for the recovery of taxes from the Service personnel. The procedure suggested and in vogue etc in the State under the several Municipalities Act are given in juxtaposition —

Request contained in the Residency letter

The immovable property should not be sold for arrears of tax without bringing to the notice of the person concerned

Office note

Under the provisions of the Municipalities Acts, immovable properties are not sold by the Municipality but if the tax is not recovered by the distraint and sale of movable property, a suit will be filed in the Civil Court. In this case the Courts will perhaps extend the concessions contained in the Indian Soldiers (Litigation) Act 1925 (vide para 1 of the Residency letter)

P T O

Recovery of arrears of taxes from Service personnel

Continuation Sheet

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As far as possible, attempts should be made to recover the tax from the occupant, subject to his recovery from the owner in paying the rent

There is already a provision in the Municipalities Act in this behalf. As this can be applied with benefit, the Municipalities may be instructed to adopt this procedure.

If it is impossible to recover arrears by the aforesaid procedure the Military Official superiors of the party have to be requested to bring the fact to his notice, before the property is brought to sale

There may not generally be many cases falling under this category. But such cases may be brought to the notice of the officers of the Military Department. The request of the Residency may, therefore, be complied with.

Further if nothing is heard within a period of four months from the date of receipt of the intimation, the normal procedure of recovery by sale of immovable property may be proceeded with.

If it is considered necessary, the municipal councils may be required to obtain sanction of Government before bringing to sale any of the property of the service personnel.

36) From the Revenue Branch file put up herewith, it is seen that for the recovery of land revenue from the Service personnel, the concessions indicated in the Residency letter have been extended vide instructions issued by the Revenue Commissioner on page flagged J.)

37) The procedure suggested in para 2 of the Residency letter dated 21-8-44 is workable and can be applied under the Municipalities Acts, as submitted above.

38) As submitted above, it, however, involves only some delay for the municipalities to recover the taxes owing to the time that may be taken up in correspondence with the military authorities (The time is also limited to four months from the date of the intimation by the authorities).

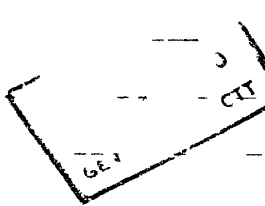
39) In the light of the above facts, the draft already put up is submitted for approval.

11/11/48

40) Refers para 33 supra. *Laurey* 29/1/48



OFFICE OF THE MINISTER
FOR REVENUE & LAW
30 JAN 1946
No 1907



41) It is evident from the above
note that the procedure is feasible

Muller R.R.

Ans
30-1-45
from

Ans 2-2-45
from

Issue letter of
5/2/45

The by-courses of last-

The old course B C H

The P.C.I. = M C H

No L 8446-S-6 d 23-2-45-

— Issues contain instructions —

To

The Secy to the Hon'ble the Revenue

No P.O. 1797 d 10-2-45-

Informing that Govt are agreeable to
the proposals contained in his letter

B
/hms

Continuation Sheet.

File No
Current No

of

Page

From The Secretary to the Hon'ble the Resident in Mysore
To The Secretary to the Government of His Highness
the Maharaja of Mysore, Education Department

24 AUG 1944

SERVICE PERSONNEL - WELFARE OF - PECO COPY OF
ARREARS OF LAND REVENUE, MUNICIPAL TAXES ETC,
FROM THE PROPERTIES OF -

Dated Bangalore, the 21st August 1944

Sir,

I am directed to say that cases have occurred in British India in which, to effect the recovery of arrears of land revenue, municipal taxes, etc., the properties of service personnel have been sold, in their absence on service, often for grossly inadequate sums. The Indian Soldiers (Litigation) Act, 1925 (the provisions of which have already been extended to Indian States Forces personnel serving outside States and has recently been extended to such personnel serving inside States) provides for the special protection, in respect of civil and revenue litigation of Defence Services personnel serving under special conditions, but does not afford any protection in the matter of recovery of Land Revenue or Municipal taxes. Under this Act, proceedings pending before any Court may be postponed till the person concerned is able to appear, but in British India arrears of Land revenue or municipal taxes are recoverable under a certificate of the Collector, and the Collector proceeds to sell the debtor serviceman's property without recourse to any Court. No litigation is involved and the serviceman is not protected by the Act.

With a view to protecting serving personnel in such cases, the Central Government have considered the question of postponing for the duration of the war or till the return of the person concerned, the execution of all certificates under Land Revenue Acts, for arrears due to Government or any public body, from persons away on active service. After consultation with Provinces, they have come to the conclusion that apart from the undesirability of postponing collection of public revenues indefinitely, the practice is probably be demoralizing to the service personnel who on demobilization may not be in a position to liquidate the comparatively large and accumulated arrears. They have accordingly suggested to Provinces that the following general principles should be adopted in the matter of recovery of Land Revenue, Municipal Taxes or other public revenues -

(1) Land or immoveable property should not ordinarily be sold for recovery of arrears until every other method has been tried, and the fact of arrears has been brought to the notice of the individual interested and he has been given an opportunity of making arrangements for the discharge of these arrears.

(2) as far as possible attempts should be made in the first instance to recover arrears from the produce, the rents or other income accruing from the land or immoveable property. (In the case of municipal taxes arrears could be recovered from the occupant subject to his recovery from the owner on short payments of subsequent instalments of rent due where provisions for such recovery exist in the Municipal Acts of the Provinces)

(3) if it is impossible to recover arrears under (2) the Provincial Governments or authority concerned should bring it to the notice of the Flag Officer Commanding Royal Indian Navy, in the case of Naval personnel, and Air Headquarters (India) in the case of Air Forces personnel, and the Adjutant General-in-India, (A G 17(c)) in the case of Army personnel including Indian States Forces, sufficient particulars of the officer or other rank, the property, its location, etc., the amount of arrears due with interest, if any, and the period for which due, should all be stated. The respective Naval, Air Force and Army Headquarters will contact the individual in question and if no satisfactory arrangements are made within a period of four months from the date of receipt of the intimation from the Provincial Government or local authority by the Naval, Air Force or Army Headquarters, the normal procedure of recovery by sale of immoveable property may be proceeded with. Here again preferably the property could be attached and 'managed' by a receiver and not actually brought to sale.

13

3 In order, however, to ensure that the interests of service personnel are not jeopardized, the Provincial Government have been asked to consider whether superior sanction such as the sanction of the Board of Revenue or the Financial Commissioner or other superior authority should not be prescribed before immovable property is attached or brought to sale. The Governments have been asked to ensure as far as the existing legal provisions for recovery of public revenues permit, that no irreparable damage is done by sale of land and immoveable properties of serving persons at nominal prices for the recovery of arrears of public revenues.

4 Presumably, as in British India the procedure for the recovery of arrears of public revenues in accordance with the State laws, is unaffected by the State Counterpart if any of the Indian Soldiers (Litigation) Act, 1925. If so, I am to request that, if there is no objection, the procedure explained in paragraphs 2 and 3 above may kindly be followed by the Government of Mysore. I am to add that the procedure would be entirely reciprocal as a number of persons in the services possess property in Indian States and vice versa.

5 I am also to request that the action taken in the matter may kindly be communicated to this Residency in due course.

I have the honour to be,
Sir,
Your most obedient servant,

M. S. S. S. S.
for SECRETARY TO THE RESIDENT

BJ

11/13
24/10/44

To

The Secretary to the Hon'ble the
Resident in Mysore, Bangalore

I Singh Pol 89
D 27th Oct

Sir,

Subject Service personnel -
welfare of - Recovery of arrears
of Land Revenue, Municipal Taxes
etc from the Properties

With reference to your letter No R F 296-44/
C & A dated 21-8-1944 on the above subject, I am
directed to state as follows with regard to the
recovery of Municipal taxes in the State -

The taxes in the City, Town and Minor
Municipalities are recovered by the Municipal
Councils concerned in accordance with the provision
of the City, Town and Minor Municipalities Acts,
1933, and the rules framed thereunder. There is
no provision under the said Acts for the recovery
of taxes on immovable property by attachment and
sale of the property on which the Municipal tax is
due, as in some of the British Indian Provinces
Hence the difficulty of the kind referred to in
your letter does not arise. If the Municipal
taxes cannot be recovered by distraint and sale of
the movable property of the defaulter, a suit may
be filed in a Civil Court against him for the
arrears due to the local body.

The Municipal Councils in the State have,
however, been instructed to treat the cases of
service personnel in regard to the recovery of
taxes with all possible consideration.

A separate communication will be made to you
with regard to the recovery of arrears of Land
Revenue due from such personnel in the State.

I have etc ,

[Signature] Secretary to Government,
Law Department

Copy to ~~Res~~ Branch.

3/4
4/5

Appendix F G -1]
SUBJECT

Hbs

draft-

II

Section

rel

File No

111-44

Serial No

2

Diary No of letter replied to

No 24234-45 23 ¹¹/₄₄

To

General and Revenue Secretariat

()

the

194

Date of issue

3-11-44

Signed by

Mr G R Rao

pl type P 67

List of enclosures

Copied by

CAE
24/11

Examined by

1) The Hl Board B C M
thru the President-

2) The P-ll- H C M

3) The Hl Board of seels

Sir,

I am directed to forward herewith a copy of letter no R7 296-44/5 & A ^{need further enquiry} dated 21-8-44 for the concern to be extended in the records of municipal taxes on immovable properties belonging to service personnel, and directed to request you to advise the Municipal Council Committee

and

the

to state that Govt- consider that some concession is necessary ^{regard to the steps taken for} in precovering ~~of~~ the arrears of municipal taxes from the Service personnel, especially when they are absent-

on service. I am accordingly to request you to advise the municipal council (pl type ~~and~~ ^{attached} this in the copies addressed to 1+2) - Mr. C. S. (pl type this in the copies addressed to Dy. Commr) to extend all possible consideration in recovering the arrears of taxes on properties belonging to the Service personnel as indicated in the ^{enclosed} Resolving letter, ~~to the extent applicable~~

I have etc

for Secy to Govt-
Law Dept-

memo

Copy to the Comptroller

for
for
for
for
Law Dept

ER-

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat,

No *L4 234-45/m/III-44-2* Dated Bangalore *3-6-1944*.

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore
Law Department.

To

*The by courts
of Basel*

Sir,

I am directed to forward herewith a copy of letter No.R.F. 296-44/G&A., dated the 21st August 1944 received from the Residency re: the concession to be extended in the recovery of municipal taxes on immovable properties belonging to service personnel, and to ~~re~~ state that the Government consider that some concession is necessary in regard to the steps taken for the recovery of the arrears of municipal taxes from the service personnel, especially when they are absent on service. I am accordingly to request you to advise the Municipal Councils to extend all possible consideration in recovering the arrears of taxes on properties belonging to the service personnel as indicated in the enclosed letter.

I have the honour to be,
Sir,
Your most obedient servant,

Francis
for Secretary to Government,
Law Department.

Copy of letter No. 2290-14/1942, dated 22.12.42, from the Secretary to the Government, Education Department, Madras, to the Secretary to the Government, Madras, is hereby forwarded.

1. With a view to effecting recovery of arrears of land revenue, municipal taxes, etc., the properties of service personnel have been sold, in their absence on service, often for grossly inadequate sums. The Indian Soldiers (Litigation) Act, 1925 (the provisions of which have since been extended to Indian States Forces personnel serving outside States and has recently been extended to such personnel serving inside States) provides for the special protection, in respect of civil and revenue litigation of persons serving under special conditions but does not afford any protection in the matter of recovery of land revenue or municipal taxes. Under this Act, proceedings pending before any court may be postponed till the person concerned is able to appear, but in British India arrears of land revenue or municipal taxes are recoverable under a certificate of the Collector and the Collector proceeds to sell the debtor serviceman's property without recourse to any court. No litigation is involved and the serviceman is not protected by the Act.

2. With a view to protecting serving personnel in such cases, the Central Government have considered the question of postponing for the duration of the war or till the return of the person concerned, the execution of all certificates under Land Revenue Acts, for arrears due to Government or any public body, from persons away on active service. After consultation with Provinces, they have come to the conclusion that apart from the undesirability of postponing collection of public revenue indefinitely, the practice will probably be detrimental to the service personnel who on demobilization may not be in a position to liquidate their comparatively large and accumulated arrears. They have accordingly suggested to Provinces that the following general principles should be adopted in the matter of recovery of land revenue, municipal taxes or other public revenue:-

(1) Land or immoveable property should not ordinarily be sold for recovery of arrears until every other method has been tried and fact of arrears has been brought to the notice of the individual involved and he has been given an opportunity of making arrangements for discharge of these arrears;

(2) In far as possible attempts should be made in the first instance to recover arrears from the person, the rents or other income from the land or immoveable property; (in the case of municipal taxes arrears could be recovered from the occupant subject to his recovery from the owner on short payments of subsequent instalments).

No. R. SEC-44/2007-1522-20
 10 NOV 1944
 The Secretary to the Government of Mysore
 Mysore, Education Department
 Dated 10th Nov 1944
 10 NOV 1944
 22/11/44
 22/11/44

Sir, I am directed to refer to your letter of Pol 698/147 dated the 27th October 1944 from which it is observed that no provision exists in Mysore State for the recovery of municipal taxes by attachment and sale of immoveable property. It is pointed out however that the Government of India are not concerned solely with such sales. They wish that the sale of moveable property also should not be undertaken without bringing the case to the notice of the Service head concerned (vide paragraph 2(3) of this Residency letter to which you refer), in fact they wish that action may be restricted in the first instance to the methods outlined in paragraph 2(2) of that letter. I am to request that the Government of Mysore may if there is no objection kindly agree to this procedure.

21-3 The separate communication to be made
with regard to the recovery of arrears of Land Revenue
kindly be executed

I have the honour to
Sir,
Your most obedient servant,

a. s. b. s. a. h.
SECRETARY TO THE RESIDENT
E

13/11
Revenue Bd)

11-114

12 copies
(in two sets)

✓
571-T

2-844656
M-111-44-3

M 111-44-3

23/2/45

The by Courts of Justice
The M.C. Court, B.C. through the P.C.
The President through B.C. and C.

See

Re the concession to be extended
in the recovery of municipal taxes from
the Service Personnel

In continuation of this office
office letter no 24234-45 dated 3-11-44 on the
above subject, I am directed to state that
the procedure suggested in paras 2(2) and (3)
of the Resolving letter dated 21-8-44 (a copy of
which is enclosed for ready refce) should
invariably be adopted while recovering the
arrears of mil taxes from the Service per-
sonnel that is, attempts ~~must~~ ^{should} invariably
be made to recover the arrears of taxes by resorting
to the methods indicated in para (2) of the enclosed
letter before the property of the self-owned is
brought to sale, in which case the fact must
be reported to the Service Head in accordance
with para (3) of the same letter

A copy of the ~~enclosed~~ letter ~~is~~
for the Resolving is also enclosed for refce

TIS PL type P U D I - II

Shane ELC

[Signature]
for Secy to Govt.
P T.O. Law Dept.

25

draft-11

2 copies

Col 1797 d 10 2 1945

10

The Secy to the Honble the
Resident in Mysore

Sir

Subject - Service Personnel - ~~Welfare~~
Welfare of - Recovery of arrears of Land Revenue, Municipal
Taxes etc, from the properties of

(1) With refce to the correspondence
existing with your letter no R 7296-44 G & A
dated 10 11-44 on the above subject, I am
directed to state that the Govt are agreeable
to adopt the force duly referred to in para
2(2) and (3) of your letter d 21 8-44 with regard
to the recovery of municipal taxes from
the Service personnel

Necessary instructions have
~~been issued~~ ^{received} ~~for the~~ ^{for the} ~~matter~~ ^{the} by the local officers

I have etc

for

for Secy to Govt -
Law Dept.

pages 1-23